

Hearing Date and Time: December 5, 2022 at 2:00 p.m. (prevailing Eastern Time)  
Objection Date and Time: November 29, 2022 at 4:00 p.m. (prevailing Eastern Time)

GODFREY & KAHN, S.C.  
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Katherine Stadler

*Proposed Attorneys for the Fee Examiner*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
CELSIUS NETWORK, LLC, <i>et al.</i> , <sup>1</sup>	:	Case No. 22-10964 (MG)
	:	
Debtors.	:	(Jointly Administered)
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**NOTICE OF HEARING ON APPLICATION OF THE FEE EXAMINER FOR ENTRY  
OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
GODFREY & KAHN, S.C., AS ATTORNEYS FOR THE  
FEE EXAMINER, EFFECTIVE AS OF OCTOBER 13, 2022**

PLEASE TAKE NOTICE that a hearing on the *Application of the Fee Examiner for Entry of an Order Authorizing the Retention and Employment of Godfrey & Kahn, S.C., as Attorneys for the Fee Examiner, Effective as of October 13, 2022* (the “Application”) will be held on **December 5, 2022 at 2:00 p.m., prevailing Eastern Time** (the “Hearing”). In accordance with General Order M-543 dated March 20, 2020, the Hearing will be conducted remotely using Zoom for Government. Parties wishing to appear at the Hearing, whether making

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

a “live” or “listen only” appearance before the Court, need to make an electronic appearance through the Court’s website at <https://ecf.nysb.uscourts.gov/cgi-bin/nysbAppearances.pl>.

PLEASE TAKE FURTHER NOTICE that any responses or objections to the relief requested in the Application shall: (a) be in writing; (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, all General Orders applicable to Chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York, and the *Amended Final Order (I) Establishing Certain Notice, Case management, and Administrative Procedures and (II) Granting Related Relief* [Docket No. 1181]; (c) be filed electronically with the Court on the docket of *In re Celsius Network LLC*, Case No. 22-10964 (MG) by registered users of the Court’s electronic filing system and in accordance with all General Orders applicable to Chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York (which are available on the Court’s website at <http://www.nysb.uscourts.gov>); and (d) be served so as to be actually received by **November 29, 2022, at 4:00 p.m., prevailing Eastern Time**, by (i) the entities on the Master Service List available on the case website of the above-caption debtors and debtors in possession (the ‘Debtors’) at <https://cases.stretto.com/celsius>, and (ii) any person or entity with a particularized interest in the subject matter of the Application.

PLEASE TAKE FURTHER NOTICE that only those responses or objections that are timely filed, served, and received will be considered at the Hearing. Failure to file a timely objection may result in entry of a final order granting the Application as requested by the Fee Examiner.

PLEASE TAKE FURTHER NOTICE that copies of the Application and other pleadings filed in these Chapter 11 cases may be obtained free of charge by visiting the website of Stretto

at <https://cases.streeto.com/celsius>. You may also obtain copies of the Application and other pleadings filed in these Chapter 11 cases by visiting the Court's website at

<https://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

Dated: November 8, 2022.

Respectfully submitted,

**GODFREY & KAHN, S.C.**

By: /s/ Katherine Stadler

Katherine Stadler NYSB 4938064

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Madison, WI 53701

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*Proposed Attorneys for the Fee Examiner*

28134702.2

Hearing Date and Time: December 5, 2022 at 2:00 p.m. (prevailing Eastern Time)  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re	X	Chapter 11
	:	
CELSIUS NETWORK, LLC, <i>et al.</i> , <sup>1</sup>	:	Case No. 22-10964 (MG)
	:	
Debtors.	:	(Jointly Administered)
	X	

**APPLICATION OF THE FEE EXAMINER FOR ENTRY OF AN ORDER  
AUTHORIZING THE RETENTION AND EMPLOYMENT OF GODFREY & KAHN,  
S.C., AS ATTORNEYS FOR THE  
FEE EXAMINER, EFFECTIVE AS OF OCTOBER 13, 2022**

TO: THE HONORABLE MARTIN GLENN  
UNITED STATES BANKRUPTCY JUDGE:

The Fee Examiner appointed in Celsius Network, LLC, with its affiliated debtors in possession (together, the “Debtors”) pursuant to the *Order Appointing Independent Fee Examiner and Establishing Related Procedures for the Review of Fee Applications of Retained Professionals* [Docket No.1151 ] (the “Fee Examiner Order”), hereby submits this application (the “Application”) for entry of an order (the “Order”), substantially in the form attached hereto

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

as **Exhibit A**, authorizing the Fee Examiner to retain and employ, effective as of October 13, 2022, Godfrey & Kahn, S.C. (“Godfrey & Kahn” or the “Firm”) as his counsel. In support of the application, the Fee Examiner represents that:

### **PRELIMINARY STATEMENT**

1. The Court appointed the Fee Examiner to carry out the duties set forth in the Fee Examiner Order, as it may be amended from time to time, including, among other things, monitoring the fees and expenses incurred by professionals (“Retained Professionals”) in these chapter 11 cases.<sup>2</sup> On October 20, 2022, the Court approved the United States Trustee’s recommendation to appoint Christopher S. Sontchi as the Fee Examiner. With this Application, the Fee Examiner seeks entry of an order authorizing the employment of G&K to represent the Fee Examiner in these cases, effective as of October 13, 2022, and to assist the Fee Examiner in fulfilling the duties set forth in the Fee Examiner Order. The scope and costs of the engagement of G&K are outlined in this Application.

2. In support of this Application, the Fee Examiner submits the declaration of Katherine Stadler, a shareholder of G&K (the “Stadler Declaration”), which is attached hereto as **Exhibit B**.

### **JURISDICTION**

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2) and the Amended Standing Order of Reference from the United States District Court for the Southern District of New York, entered February 1, 2012. The Fee Examiner affirms his consent to the Court entering a final order in connection with this Application to the extent that it is later determined that the Court,

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<sup>2</sup> Terms not defined in this pleading have the meaning ascribed to them in the Fee Examiner Order.

absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334.

4. Venue is proper pursuant to 28 U.S.C. §§1408 and 1409.

5. The bases for the relief requested herein are section 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), and the Fee Examiner Order, which provides in part: “[t]he Fee Examiner may retain attorneys and other professionals, assistants, or consultants to the extent he deems it necessary to discharge his duties. The Fee Examiner’s retention of professionals shall be subject to Court approval under standards equivalent to Bankruptcy Code section 327, after notice and opportunity for hearing pursuant to Local Rules of this Court.” Fee Examiner Order at ¶ 3.

### **BACKGROUND**

6. Commencing on July 13, 2022 (the “Petition Date”), each of the Debtors filed voluntary cases under the Bankruptcy Code. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules.

7. On July 27, 2022, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”) [Docket No. 241].

8. On August 17, 2022, this Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Dkt. 521] (the “Interim Compensation Order”).

9. On September 29, 2022, the Court entered the *Order Approving the Appointment of Chapter 11 Examiner* [Dkt. No. 923], approving the U.S. Trustee’s appointment of Shoba Pillay to serve as Chapter 11 Examiner pursuant to section 1104(d) of the Bankruptcy Code.

10. On October 20, 2022, the Court entered the Fee Examiner Order, directing the appointment of a Fee Examiner to:

A. review and assess all Applications filed by Retained Professionals, and the fees and reimbursement of expenses for which allowance is sought pursuant to the Applications for compliance with (1) Bankruptcy Code sections 329, 330 and 331, as applicable, (2) Rule 2016 of the Federal Rules of Bankruptcy Procedure, (3) the Interim Compensation Order (as amended herein), and (4) Local Bankruptcy Rule 2016-1 and the applicable guidelines for compensation;

B. prepare reports for the Court to aid in the review and approval of interim and final fee Applications, which may include such matters as the efficiency and reasonableness of staffing and expenses and the appropriateness of periodic increases in hourly rates;

C. require applicants for compensation to provide him such supplemental information as he may reasonably require in order to evaluate the reasonableness of any particular fee item;

D. conduct such discovery as may be pertinent and necessary to the performance of his other duties and responsibilities after first securing approval of this Court; and

E. object to the allowance of fees or expenses sought by any Retained Professional in a fee application on the same grounds as any party in interest in this case, including based on the reasonableness standard provided in Bankruptcy Code § 330.

### **DEBTORS BUSINESS**

11. A description of the Debtors' businesses, the reasons for commencing the chapter 11 cases, and the relief sought from the Court are set forth in the *Declaration of Alex Mashinsky, Chief Executive Officer of Celsius Network LLC, in Support of Chapter 11 Petitions and First Day Motions*, filed on July 14, 2022 [Docket No. 23] and in the *Declaration of Robert Campagna, Managing Director of Alvarez & Marsal North America, LLC, in Support of Chapter 11 Petitions and First Day Motions*, filed on July 14, 2022 [Docket No. 22].

### **BASIS FOR RELIEF REQUESTED**

12. The Fee Examiner has determined that the volume and nature of the fee and expense applications submitted by Retained Professionals warrant assistance from counsel that can provide support for the Fee Examiner's analysis of applications and, when necessary, appear before the Court for or with the Fee Examiner. Accordingly, the Fee Examiner has selected Godfrey & Kahn as a qualified and cost-effective professional to represent the Fee Examiner and assist in its review of fee and expense applications filed by the Retained Professionals, and in preparing and pursuing any appropriate responses or objections to those requests.

### **QUALIFICATIONS**

13. Godfrey & Kahn's Bankruptcy and Financial Restructuring Practice Group represents clients in matters ranging from informal workouts to sophisticated corporate



reorganizations. It has represented clients in bankruptcy cases in bankruptcy and appellate courts throughout the United States, including those in the Southern District of New York and the District of Delaware.

A. In the District of Delaware, Godfrey & Kahn served as counsel to the Fee Committee in *Energy Future Holdings, Inc.*, No. 14-10979 from 2014 to 2018 and currently represents the Fee Examiner in *Cyprus Mines Corporation*, No. 21-10398 (Bankr. D. Del.) (LSS) and *Imerys Talc America, Inc.*, No. 19-10289 (Bankr. D. Del.) (LSS).

B. Since 2017, Godfrey & Kahn has served as counsel to the Fee Examiner appointed by the United States District Court for the District of Puerto Rico in the Title III restructuring proceedings involving the Commonwealth of Puerto Rico and related governmental entities.

14. The Fee Examiner seeks to employ Godfrey & Kahn as counsel—with Court approval—because, among other things, Godfrey & Kahn has demonstrated it can provide quality services in a specific area of the law in a timely and cost-effective manner, retroactive to October 13, 2022, and pursuant to the Fee Examiner Order.

#### **SERVICES TO BE PROVIDED BY G&K**

15. The Fee Examiner has engaged Godfrey & Kahn to provide a broad range of legal and administrative support services, including representing the Fee Examiner in connection with:

A. Monitoring, reviewing and, where appropriate, objecting to applications for fees and expenses filed by Retained Professionals;

B. Establishing measures to help the Court ensure that compensation and expenses paid by the Estate are reasonable, actual, and necessary under (1) Bankruptcy Code sections 329, 330 and 331, as applicable, (2) Rule 2016 of the Federal Rules of

Bankruptcy Procedure, (3) the Interim Compensation Order, and (4) Local Bankruptcy Rule 2016-1 and the applicable guidelines for compensation;

C. Reviewing all interim and final Applications submitted after the effective date of the Fee Examiner Order by the Retained Professionals;

D. Interposing objections to, and being heard in any hearing or other proceedings to consider interim and final applications for fees and reimbursement of expenses filed by Retained Professionals to the extent permitted by the Bankruptcy Code;

E. Serving objections to monthly statements, in whole or in part, precluding the payment of the amount questioned;

F. Preparing applications in connection with the Fee Examiner's retention of other professionals and consultants to assist the Fee Examiner in discharging his duties;

G. Conducting discovery in the event of a contested matter between the Fee Examiner and any Retained Professional;

H. Negotiating with the Retained Professionals regarding objections to interim and final fee applications and monthly statements and consensually resolving such objections where possible;

I. Presenting reports, on a timely basis, to the Retained Professionals with respect to the Fee Examiner's review of interim and final fee applications before filing an objection to applications for compensation;

J. Periodically, consistent with the Fee Examiner Order and at the Fee Examiner's direction, filing summary reports with the Court on the Retained Professionals' applications;

K. Establishing guidelines and requirements for the preparation and submission to the Fee Examiner of non-binding budgets by Retained Professionals;

L. Where necessary, attending meetings between the Fee Examiner and the Retained Professionals; and

M. Such other services as the Fee Examiner may request.

16. Other than in connection with legal advice to the Fee Examiner and assisting in its analysis, including work with the Fee Examiner's other professionals, if any, Godfrey & Kahn will not duplicate the work performed by the Fee Examiner.

17. The employment of Godfrey & Kahn is in the best interest of the Debtors' estates and of these cases as a whole because it will assist the Fee Examiner with his analysis of fees and expenses, provide another point of contact for the Retained Professionals, augment the Fee Examiner's ability to analyze a large volume of fee and expense requests properly and efficiently within appropriate time frames, and support the presentation of the Fee Examiner's recommendations.

18. The Fee Examiner believes that Godfrey & Kahn will materially aid in reviewing fee and expense applications, subject to the terms of any governing agreements, fee protocols or orders, and that Godfrey & Kahn's experience in this area will help enable the Debtors to achieve substantial benefits through cost control and efficiency.

#### **COMPENSATION**

19. The Fee Examiner, subject to the applicable authorities cited above and subject to this Court's approval, have agreed that Godfrey & Kahn will be compensated pursuant to the terms of the Godfrey & Kahn Engagement Letter attached to the Stadler Declaration as

#### **Appendix B.**

20. Notwithstanding the payment arrangements outlined above, in the Godfrey & Kahn Engagement Letter, and the Interim Compensation Order, Godfrey & Kahn will apply, at four-month intervals beginning on or about March 15, 2023, to the Court for the interim and/or final allowance of compensation and reimbursement of expenses pursuant to sections 503(b)(2) and 330(a) of the Bankruptcy Code. Godfrey & Kahn may also avail itself of the monthly compensation procedures outlined in the Interim Compensation Order. Godfrey & Kahn's interim and final fee applications will show its hourly rates disclosed in the Godfrey & Kahn Engagement Letter, ranging from \$325.00 to \$795.00 in accordance with the applicable rules, administrative orders, and guidelines.

21. According to Godfrey & Kahn's books and records, after a comprehensive review, and other than disclosed in the accompanying Stadler Declaration, it has not received any compensation for any services in connection with the Debtors' cases.

#### **G&K'S CONNECTIONS WITH PARTIES IN INTEREST AND POSSIBLE CONFLICTS OF INTEREST**

22. To the best of Godfrey & Kahn's knowledge, information, and belief, other than as set forth in the Stadler Declaration, Godfrey & Kahn does not now represent and has no relationship with: (i) the Debtors; (ii) its creditors or equity security holders; (iii) any other parties-in-interest in these cases; (iv) the respective attorneys and accountants of any of the foregoing; (v) the United States Trustee or any person employed in the Office of the United States Trustee in any matter related to these cases; or (vi) any officer of the Court in any matter related to these cases.

#### **APPLICABLE LEGAL AUTHORITY**

23. 11 U.S.C. § 327(a) provides: "[t]he trustee [the Debtors], with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other

professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.”

24. The Fee Examiner has determined, consistent with the terms of the Fee Examiner Order, that he requires qualified counsel experienced in bankruptcy fee review to assist him in the course of his work. The Fee Examiner has selected Godfrey & Kahn to fulfill this role.

#### **EFFECTIVE DATE**

25. Godfrey & Kahn has performed work in good faith, beginning on October 13, 2022, to assist the Fee Examiner in the preparation of his declaration of disinterestedness, to prepare for its retention, and to prepare and file the disclosures required pursuant to Rule 2014 of the Bankruptcy Rules.

#### **NOTICE**

26. Notice of this Application has been provided to: (a) the Debtors; (b) the Office of the U.S. Trustee; (c) the Official Committee of Unsecured Creditors; (d) the holders of the 50 largest unsecured claims against Debtors (on a consolidated basis); (e) the United States Attorney for the Southern District of New York; (f) the Internal Revenue Service; (g) the officers of the attorneys general in the states in which the Debtors operate; (h) the Securities and Exchange Commission; and (i) to the extent not listed herein, those parties requesting notice pursuant to Bankruptcy Rule 2002. A copy of this Application is also available on the website of the Debtors' notice and claims agent at <https://cases.stretto.com/celsius>. The Fee Examiner submits that, in light of the nature of the relief requested, no other or further notice need be given.

**CONCLUSION**

**WHEREFORE**, the Fee Examiner respectfully requests the entry of an order, substantially in the form annexed hereto as **Exhibit A**, granting the relief requested and such other and further relief as the Court may deem just and proper.

Dated: November 8, 2022.

**FEE EXAMINER**

By: /s/ Christopher S. Sontchi  
Christopher S. Sontchi

28069975.5

# EXHIBIT A

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re	X	
	:	<b>Chapter 11</b>
	:	
CELSIUS NETWORK, LLC, <i>et al.</i> , <sup>1</sup>	:	<b>Case No. 22-10964 (MG)</b>
	:	
Debtors.	:	<b>(Jointly Administered)</b>
	X	

**ORDER AUTHORIZING THE EMPLOYMENT  
AND REENTION OF GODFREY & KAHN, S.C., AS ATTORNEYS FOR THE FEE  
EXAMINER, EFFECTIVE AS OF OCTOBER 13, 2022**

Upon the *Application of the Fee Examiner for Entry of an Order Authorizing the Retention and Employment of Godfrey & Kahn, S.C., as Attorneys for the Fee Examiner, Effective as of October 13, 2022* (the “Application”), for entry of an order authorizing Godfrey & Kahn, S.C. (“Godfrey & Kahn”) as the Fee Examiner’s counsel effective as of October 13, 2022, under sections 105(a), 327(a), 330, 1104 and 1106 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), and the Court’s *Order Appointing Independent Fee Examiner and Establishing Related Procedures for the Review of Fee Applications of Retained Professionals* [Docket No.1151 ] (the “Fee Examiner Order”); and the Court having reviewed the Application, the *Declaration of Katherine Stadler in Support of Application for Entry of an Order Authorizing the Retention and Employment of Godfrey &*

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.



*Kahn, S.C., as Attorneys for the Fee Examiner, Effective as of October 13, 2022* (the “Stadler Declaration”) [Docket No. \_\_\_\_]; and having heard statements in support of the Application at a hearing held before the Court (the “Hearing”) and any objections to the relief requested in the Application; and the Court having found that it has jurisdiction and authority over this matter under 28 U.S.C. §§ 157 and 1334, that the Application is a core proceeding under 28 U.S.C. § 157(b)(2), and that the venue of this proceeding and the Application in this district is proper under 28 U.S.C. § 1409; and the Court having found, based on the Application and the Stadler Declaration, that Godfrey & Kahn does not hold or represent an interest adverse to the Debtors or their estates, that Godfrey & Kahn is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code, and the relief requested in the Application is in the best interests of the Fee Examiner, the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Fee Examiner has provided appropriate notice of the Application under the circumstances and no other or further notice is required; and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation, it is **ORDERED**:

1. The Application is granted to the extent set forth herein.
2. The Fee Examiner is authorized to retain and employ Godfrey & Kahn as his attorneys effective as of October 13, 2022 in accordance with the terms and conditions set forth in the Application and the Stadler Declaration.
3. Godfrey & Kahn is authorized to provide the Fee Examiner with the professional services as described in the Application and the Stadler Declaration. Specifically, but without limitation, Godfrey & Kahn will render the following legal services:

- a. Monitoring, reviewing and, where appropriate, objecting to applications for fees and expenses filed by Retained Professionals;<sup>2</sup>
- b. Establishing measures to help the Court ensure that compensation and expenses paid by the Estate are reasonable, actual, and necessary under (1) Bankruptcy Code sections 329, 330 and 331, as applicable, (2) Rule 2016 of the Federal Rules of Bankruptcy Procedure, (3) the Interim Compensation Order, and (4) Local Bankruptcy Rule 2016-1 and the applicable guidelines for compensation.
- c. Reviewing all interim and final Applications submitted after the effective date of the Fee Examiner Order by the Retained Professionals.
- d. Interposing objections to, and being heard in any hearing or other proceedings to consider interim and final applications for fees and reimbursement of expenses filed by Retained Professionals to the extent permitted by the Bankruptcy Code;
- e. Serving objections to monthly statements, in whole or in part, precluding the payment of the amount questioned;
- f. Preparing applications in connection with the Fee Examiner's retention of other professionals and consultants to assist the Fee Examiner in discharging his duties;
- g. Conducting discovery in the event of a contested matter between the Fee Examiner and any Retained Professional;
- h. Negotiating with the Retained Professionals regarding objections to interim and final fee applications and monthly statements and consensually resolving such objections where possible;

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<sup>2</sup> Terms not defined in this pleading have the meaning ascribed to them in the Fee Examiner Order.

i. Presenting reports, on a timely basis, to the Retained Professionals with respect to the Fee Examiner's review of interim and final fee applications before filing an objection to applications for compensation;

j. Periodically, consistent with the Fee Examiner Order and at the Fee Examiner's direction, filing summary reports with the Court on the Retained Professionals' applications;

k. Establishing guidelines and requirements for the preparation and submission to the Fee Examiner of non-binding budgets by Retained Professionals;

l. Where necessary, attending meetings between the Fee Examiner and the Retained Professionals; and

m. Such other services as the Fee Examiner may request.

4. Godfrey & Kahn shall be compensated in accordance with and shall file interim and final fee applications for allowance of its compensation and expenses and shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated June 17, 2013, and the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521].

5. Prior to any increases in Godfrey & Kahn's rates for any individual employed by Godfrey & Kahn and providing services in these cases, Godfrey & Kahn shall file a supplemental declaration with the Court and provide ten business days' notice to the Debtors, the United States Trustee, the Official Committee of Unsecured Creditors, and any other official committee appointed in this case. The supplemental declaration shall explain the basis for the

requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Fee Examiner has consented to the rate increase. The United States Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

6. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Local Rules are satisfied by the contents of the Application.

7. To the extent the Application or the Stadler Declaration are inconsistent with this Order, the terms of this Order shall govern.

8. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

IT IS SO ORDERED.

Dated: November \_\_, 2022.  
New York, New York

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Martin Glenn  
Chief United States Bankruptcy Judge

# EXHIBIT B

GODFREY & KAHN, S.C.  
1 East Main Street  
Madison, Wisconsin 53701  
Telephone: (608) 257-3911  
Facsimile: (608) 257-0609

Katherine Stadler

*Proposed Attorneys for the Fee Examiner*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	:	<b>Chapter 11</b>
	:	
<b>CELSIUS NETWORK, LLC, <i>et al.</i>,<sup>1</sup></b>	:	<b>Case No. 22-10964 (MG)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
-----	X	

**DECLARATION OF KATHERINE STADLER IN SUPPORT OF APPLICATION FOR  
ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
GODFREY & KAHN, S.C., AS ATTORNEYS FOR THE  
FEE EXAMINER, EFFECTIVE AS OF OCTOBER 13, 2022**

I, Katherine Stadler, under penalty of perjury declare as follows:

1. I am a shareholder with Godfrey & Kahn, S.C. ("Godfrey & Kahn"), a law firm with its principal offices at 833 East Michigan Street in Milwaukee, Wisconsin, and One East Main Street in Madison, Wisconsin, and other offices in Wisconsin and in Washington, D.C. I am authorized to make this Declaration on behalf of myself and of Godfrey & Kahn and in support of the *Application of the Fee Examiner for Entry of an Order Authorizing the Retention*

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

*and Employment of Godfrey & Kahn, S.C. as Attorneys for the Fee Examiner, Effective as of October 13, 2022* and pursuant to the Court's October 20, 2022 *Order Appointing Independent Fee Examiner and Establishing Related Procedures for the Review of Fee Applications of Retained Professionals* [Docket No.1151 ] (the "Fee Examiner Order"). This Declaration is based on my personal knowledge, and if called to testify, I could and would testify competently to the written statements made in this Declaration.

2. Godfrey & Kahn has been engaged by Sontchi, LLC, through Christopher S. Sontchi in his capacity as Fee Examiner, subject to Court approval, pursuant to an engagement letter dated November 7, 2022, and attached to this Declaration as Appendix B (the "Godfrey & Kahn Engagement Letter").

3. I am licensed to practice law in Wisconsin, and I am a member in good standing of the Bar of the States of Wisconsin and New York. I am admitted to practice before the United States Supreme Court, the U.S. Court of Appeals for the First, Second, and Seventh Circuits, and federal district and bankruptcy courts in a variety of jurisdictions. There are no disciplinary proceedings pending against me.

4. Godfrey & Kahn, which employs about 180 attorneys, has a large and diverse legal practice that primarily, though not exclusively, represents corporate and association clients based in Wisconsin. Among these clients are trusts, financial institutions, insurance companies, public utilities, manufacturers, business and industry groups, and others that may have a direct or indirect interest in these proceedings. Godfrey & Kahn's practice encompasses the representation of many entities, some of which may be or may become parties in interest without Godfrey & Kahn's knowledge. Further, as part of its practice, Godfrey & Kahn represents clients in numerous matters involving other law firms, financial advisory firms, and professionals in both

adverse and non-adverse roles, some of whom may represent the Debtors, creditors, or parties in interest, or may themselves be creditors or parties in interest in these Chapter 11 cases or may employ persons with whom Godfrey & Kahn attorneys have personal or familial relationships.

5. Although it is not practicable for Godfrey & Kahn to identify all such connections, except as otherwise disclosed herein, I am unaware of any other such connections that are material and believe that none of them would prevent Godfrey & Kahn from being disinterested; would involve the holding or representation of an interest adverse to the Debtors' respective estates; or would create a conflict of interest with respect to this employment.

6. Godfrey & Kahn has established procedures for reviewing possible conflicts and for determining connections between Godfrey & Kahn, or Godfrey & Kahn attorneys, and outside entities. Pursuant to those procedures, I performed, or caused to be performed, the following actions to identify for disclosure any parties relevant to this Declaration and these proceedings and to determine any Godfrey & Kahn connection to each such party:

7. Godfrey & Kahn has obtained a 50-page list of the names of individuals and entities (the "Interested Parties"), organized by category, that may have an interest in these cases. See Appendix A (complete listing of Interested Parties); see also *Disinterestedness Declaration of Shoba Pillay* [Docket No. 921-1, Exhibit A].

8. Godfrey & Kahn entered the names on the Interested Parties list, as well as the names of all professionals expected to perform work on these cases and subject to the Fee Examiner's review, into its conflicts check database, which contains the names of all of its clients and conflict information concerning each such client, as well as the names of entities with which Godfrey & Kahn attorneys have formal relationships, such as a position on a board of directors. As a result, I obtained a list of names from the Godfrey & Kahn conflicts check



database that matched or that appeared similar to the name of any interested party. I have reviewed that list.

9. I additionally sent an inquiry to all Godfrey & Kahn attorneys to determine whether any such attorney: (a) owns any interest in the Debtors; (b) has any pending claims against the Debtors; (c) is, or has a relative who is, a current officer, director, employee, or elected official of the Debtors; (d) has any immediate family member who has been employed by, is, or was in the past an elected official of any of the Debtors; or (e) has any other significant connection with the Debtors.

10. I also have inquired within the firm about connections with the United States Trustee program or any person employed in the office of the U.S. Trustee.

11. Based on the procedures described above, I have also determined that at this point Godfrey & Kahn does not represent—nor will we represent—any party other than the Fee Examiner in connection with these proceedings.

12. The Fee Examiner may serve in a capacity that is potentially adverse to any or all of the professionals retained in these cases (the “Retained Professionals”).

13. A list of Interested Parties or Retained Professionals with which Godfrey & Kahn has a current relationship or has had a recent relationship is attached to this Declaration as Appendix C. For purposes of this disclosure, representation of third parties that are adverse to Interested Parties in unrelated matters—other than the Debtor, Officers, Directors, and Retained Professionals—are not “relationships.”

14. Despite occasional prior co-counsel or local counsel relationships with various Retained Professionals—all in wholly unrelated matters—Godfrey & Kahn’s approach to and review of the applications of such Retained Professionals will be consistent with and subject to

the same standards—including the standards for the filing of objections—applicable to all other Retained Professionals.

15. Godfrey & Kahn served as counsel to the Fee Committee *In re Energy Future Holdings Corp.*, No. 14-10979 (Bankr. D. Del.) (Sontchi, J.). Godfrey & Kahn currently serves as counsel to the Fee Examiner in the ongoing insolvency proceeding of the Commonwealth of Puerto Rico, pending before the United States District Court for the District of Puerto Rico, as well as *In re Cyprus Mines Corporation*, No. 21-10398 (Bankr. D. Del.) (LSS) and *In re Imerys Talc America, Inc.*, No. 19-10289 (Bankr. D. Del.) (LSS). In those capacities, Godfrey & Kahn has submitted publicly-filed reports and recommendations—some adverse—with respect to applications for compensation filed by some of the Retained Professionals.

16. To the best of my knowledge, this Declaration discloses all connections between Godfrey & Kahn and the Interested Parties known to Godfrey & Kahn as of today's date. Due to the size of the Debtors and the complexity of these cases, Godfrey & Kahn cannot state with absolute certainty that, at this time, it has identified and disclosed every single connection it has with each Interested Party. However, Godfrey & Kahn will promptly file supplemental disclosures of any such connections if any additional relevant information comes to my or Godfrey & Kahn's attention.

17. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, including a review of the information in Godfrey & Kahn's conflicts check database and direct inquiry of Godfrey & Kahn attorneys and except as otherwise disclosed herein, based on the procedures described above, I have determined that:

18. Godfrey & Kahn does not currently represent the Debtors and that Godfrey & Kahn has not represented the Debtors in at least five years.

19. Neither I nor any member of my firm holds or represents any interest adverse to the estate of the above-named debtor, except as otherwise disclosed herein.

20. My connections and my firm's connections with the Debtors, any creditor or other party in interest, their respective attorneys and accountants, the United States Trustee, any person employed by the United States Trustee, or any officer of the Court, are listed in the attached Appendix A.

21. Except as otherwise disclosed in this Declaration and Appendix C to this Declaration, I believe that I am, and each member of my firm is, a "disinterested person" as that term is defined in 11 U.S.C. §101(14).

22. I have not agreed to share with any person, except members of my firm, the compensation to be paid for the services rendered in these cases.

23. The terms of compensation agreed to are set forth in the Godfrey & Kahn Engagement Letter attached to this Declaration as Appendix B.

24. I will amend this statement promptly upon my learning that: (a) any of the representations made herein are incorrect, or (b) there is any change of circumstance relating thereto.

25. Godfrey & Kahn will maintain detailed records of fees and expenses incurred in connection with the rendering of the legal services described herein, in accordance with applicable rules and guidelines.

26. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the UST Guidelines.

**Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

**Response:** No.

**Question:** Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

**Response:** No.

**Question:** If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed post-petition, explain the difference and the reasons for the difference?

**Response:** Not applicable.

**Question:** Has your client approved your prospective budget and staffing plan, and, if so, for what budget period?

**Response:** Godfrey & Kahn has provided a staffing plan. Going forward, it will provide staffing plans and budgets for each four-month interim fee period.

27. Godfrey & Kahn performed work in good faith, beginning on October 13, 2022, in anticipation of the commencement of the Fee Examiner's work.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated this 7th day of November 2022.

  
Katherine Stadler

## **Appendix A**

**LIST OF SCHEDULES**

**SCHEDULE**

- 1(A) CURRENT AND RECENT FORMER ENTITIES AFFILIATED WITH THE DEBTORS**
- 1(B) DIRECTORS/OFFICERS**
- 1(C) EQUITY HOLDERS**
- 1(D) BANKRUPTCY PROFESSIONALS**
- 1(E) INSTITUTIONAL CUSTOMERS**
- 1(F) INSURANCE**
- 1(G) LANDLORDS**
- 1(H) LEGAL MATTERS AND LITIGANTS**
- 1(I) NON-BANKRUPTCY ADVISORS AND ORDINARY COURSE PROFESSIONALS**
- 1(J) RETAIL CUSTOMERS**
- 1(K) TOP 50 UNSECURED CREDITORS**
- 1(L) TAXING AUTHORITY/GOVERNMENTAL/REGULATORY AGENCIES**
- 1(M) UTILITIES**
- 1(N) VENDORS**
- 1(O) U.S. TRUSTEE PERSONNEL, JUDGES, AND COURT CONTACTS FOR THE SOUTHERN DISTRICT OF NEW YORK**

\*Creditors and Parties-In-Interest marked with an “\*” added by the proposed Examiner.

**SCHEDULE 1(A)**

**CURRENT AND RECENT FORMER ENTITIES AFFILIATED WITH THE DEBTORS**

CELSIUS (AUS) PTY LTD. (AUSTRALIA)  
CELSIUS EU UAB (LITHUANIA)  
CELSIUS KEYFI LLC  
CELSIUS LENDING LLC  
CELSIUS MANAGEMENT CORP.  
CELSIUS MINING IL LTD.  
CELSIUS MINING LLC  
CELSIUS NETWORK EUROPE D.O.O. BEOGRAD (SERBIA)  
CELSIUS NETWORK (GIBRALTAR) LTD.  
CELSIUS NETWORK IL LTD. - BULGARIA BRANCH  
CELSIUS NETWORK IL LTD. (ISRAEL)  
CELSIUS NETWORK INC.  
CELSIUS NETWORK LLC  
CELSIUS NETWORK LTD. (UK)  
CELSIUS NETWORKS LENDING LLC  
CELSIUS OPERATIONS LLC  
CELSIUS SERVICES CY LTD. (CYPRUS)  
CELSIUS US HOLDING LLC  
CELSIUS US LLC (FORMERLY CELSIUS MONEY)  
GK8 LTD (ISRAEL)  
GK8 UK LTD.  
GK8 USA LLC  
KN MEDIA MANAGER LLC

**SCHEDULE 1(B)**

**DIRECTORS/OFFICERS**

AMIR AYALOR  
TAL BENTOV  
OREN BLONSTEIN  
GUILLERMO BODNAR  
ROD BOLGER  
ALAN JEFFREY CARR  
RONI COHEN-PAVIN  
ASLIHAN DENIZKURDU  
RON DEUTSCH  
JOHN STEPHEN DUBEL  
NUKE GOLDSTEIN  
SHIRAN KLEIDERMAN  
S. DANIEL LEON  
ALEX MASHINSKY  
TUSHAR NADKARNI  
GILBERT NATHAN  
TRUNSHEDDA W. RAMOS  
RODNEY SUNADA-WONG  
LAURENCE ANTHONY TOSI



**SCHEDULE 1(C)**

**EQUITY HOLDERS**

ADVANCED TECHNOLOGY FUND XXI LLC  
ALTSHULER SHAHAM TRUSTS LTD.  
ANDERSEN INVEST LUXEMBOURG SA SPF  
ARTUS CAPITAL GMBH & CO. KGAA  
BNK TO THE FUTURE  
BULLPERKS (BVI) CORP.  
CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC  
CDP INVESTISSEMENTS INC.  
CRAIG BARRETT ANDERSEN INVEST LUXEMBOURG SA SPF  
EUROPEAN MEDIA FINANCE LTD.  
FABRIC VENTURES GROUP SARL  
GUMI CRYPTOS CAPITAL LLC  
HELIAD EQUITY PARTNERS GMBH & CO. KGAA  
INTERSHIP LTD.  
JR INVESTMENT TRUST  
TETHER INTERNATIONAL LTD.  
TOKENTUS INVESTMENT AG  
WESTCAP CELSIUS CO-INVEST 2021 LLC  
WESTCAP GROUP  
WESTCAP SOF CELSIUS 2021 AGGREGATOR LP  
WESTCAP SOF II IEQ 2021 CO-INVEST LP

**SCHEDULE 1(D)**

**BANKRUPTCY PROFESSIONALS**

AKIN GUMP STRAUSS HAUER & FELD LLP  
ALVAREZ & MARSAL HOLDINGS LLC  
CENTERVIEW PARTNERS LLC  
DELOITTE & TOUCHE LLP  
ELEMENTUS INC.\*  
ERNST & YOUNG  
LATHAM & WATKINS LLP  
M3 ADVISORY PARTNERS LP\*  
PERELLA WEINBERG PARTNERS\*  
STRETTO  
TOGUT, SEGAL & SEGAL LLP\*  
WHITE & CASE LLP

**SCHEDULE 1(E)**

**INSTITUTIONAL CUSTOMERS**

168 TRADING LTD.  
AKUNA DIGITAL ASSETS LLC  
ALAMEDA RESEARCH LTD.  
AMBER - MAPLE  
AMBER TECHNOLOGIES LTD.  
ANCHORAGE HOLD LLC  
ANCHORAGE LENDING CA LLC  
ANTALPHA TECHNOLOGIES LTD.  
AP CAPITAL ABSOLUTE RETURN FUND  
AP CAPITAL INVESTMENT LTD.  
AUROS TECH LTD.  
B2C2 LTD.  
BABEL HOLDING LTD.  
B-BRICK INC.  
BCB PRIME SERVICES LTD.  
BCRS2 LLC  
BELLEWAY LTD.  
BK COIN CAPITAL LP  
BLOCKCHAIN ACCESS UK LTD.  
BLUE FIRE CAPITAL EUROPE COOPERATIEF UA  
CEX IO LTD.  
CMS HOLDINGS LLC  
COINBASE CREDIT  
CORE SCIENTIFIC INC.  
CUMBERLAND DRW LLC  
DEXTERITY CAPITAL LLC  
DIGITAL ASSET FUNDS MANAGEMENT PTY. LTD.  
DIGITAL TREASURES MANAGEMENT PTE. LTD.  
DIVERSIFIED ALPHA SP  
DRUK HOLDING & INVESTMENTS LTD.  
DUNAMIS TRADING (BAHAMAS) LTD.  
DUNAMIS TRADING III LTD  
DV CHAIN LLC  
ENIGMA SECURITIES LTD.  
EQUITIES FIRST HOLDINGS LLC  
FALCONX LTD.

FASANARA INVESTMENTS MASTER FUND  
FLOW TRADERS BV  
FOLKVANG SRL  
FRACTAL  
FUTURE TECHNOLOGY INVESTMENT LTD.  
GALAXY  
GALAXY DIGITAL LP  
GEMINI TRUST CO. LLC  
GENESIS GLOBAL CAPITAL LLC  
GRAPEFRUIT TRADING LLC  
GSR MARKETS LTD.  
HARRISON OPPORTUNITY III INC.  
HAS FUTURES LLC  
HEHMEYER LLC  
HEHMEYER TRADING AG  
HODLNAUT PTE. LTD.  
HRTJ LTD.  
INTERSHIP LTD.  
ITERATIVE OTC LLC  
JKL DIGITAL CAPITAL LTD.  
JSCT HONG KONG LTD.  
JST SYSTEMS LLC  
JUMP TRADING LLC  
KEYROCK SA  
KOMARANSKY, MIKE  
KRONOS HOLDINGS LTD.  
LEDGERPRIME DIGITAL ASSET OPPORTUNITIES MASTER FUND LP  
LIQUIBIT USD MARKET NEUTRAL ARBITRAGE FUND  
LIQUIDITY TECHNOLOGIES LTD.  
LUOJI2017 LTD.  
MARQUETTE DIGITAL  
MATRIX PORT TECHNOLOGIES LTD.  
MEMETIC CAPITAL LP  
MENAI MARKETS LTD.  
MOUNTAIN CLOUD GLOBAL LTD.  
NASCENT GP INC.  
NASCENT LP  
NEW WORLD HOLDINGS SA  
NICKEL DIGITAL ASSET FUND SPC DIGITAL ASSET ARBITRAGE SPC  
INSTITUTIONAL

NICKEL DIGITAL ASSET MASTER FUND SPC - DIGITAL FACTORS FUND SP  
NIEDERHOFFER, ROY  
NYDIG FUNDING LLC  
OILTRADING.COM PTE. LTD.  
ONCHAIN CUSTODIAN PTE. LTD.  
OPTIMAL ALPHA MASTER FUND LTD.  
OSL SG PTE. LTD.  
OUTREMONT ALPHA MASTER FUND LP  
PARALLEL CAPITAL MANAGEMENT LTD.  
PHAROS FUND BTC SP  
PHAROS FUND ETH SP  
PHAROS FUND SP  
PHAROS FUND SPC  
PHAROS USD FUND SP  
PLUTUS21 CRYPTO FUND I LP  
POINT95 GLOBAL  
POWER BLOCK COIN LLC  
PRIME TRUST  
PROFLUENT TRADING INC.  
PROFLUENT TRADING UK LTD.  
QCP CAPITAL PTE LTD.  
RADKL LLC  
RED RIVER DIGITAL TRADING LLC  
RELIZ LTD.  
S&P SOLUTIONS INC.  
SCRYPT ASSET MANAGEMENT AG  
SEBA BANK AG  
SIAFU CAPITAL  
SIMPLEX  
SYMBOLIC CAPITAL PARTNERS LTD.  
TAGOMI TRADING LLC  
TDX SG PTE. LTD.  
TETHER INTERNATIONAL LTD.  
THREE ARROWS CAPITAL LTD.  
TOWER BC LTD.  
TOWER RESEARCH CAPITAL  
TRANSFERO BRASIL PAGAMENTOS SA  
TRIGON TRADING PTY. LTD.  
TRUEFI  
TRUSTOKEN INC.

ULTIMATE COIN  
VEXIL CAPITAL LTD.  
WATERLOO MAPLE INC.  
WEAVE MARKETS LP  
WINCENT INVESTMENT FUND PCC LTD.  
WINTERMUTE - MAPLE  
WINTERMUTE TRADING LTD.  
WYRE PAYMENTS INC.  
ZEROCAP LTD.

SCHEDULE 1(F)

INSURANCE

AMTRUST UNDERWRITERS INC.

ANV INSURANCE

ASSOCIATED INDUSTRIES INSURANCE CO. INC.

ATLANTIC INSURANCE

AYALON INSURANCE CO.

CRUM & FORSTER SPECIALTY INSURANCE CO.

FALVEY INSURANCE GROUP

HUDSON INSURANCE GROUP

INDIAN HARBOR INSURANCE CO.

LLOYD'S OF LONDON

MARKEL INSURANCE

MARSH

MIGDAL INSURANCE CO.

RELM INSURANCE LTD.

REPUBLIC VANGUARD INSURANCE CO.

SENTINEL INSURANCE CO.

STARSTONE INSURANCE

UNITED STATES FIRE INSURANCE CO.

ZURICH INSURANCE GROUP AG

**SCHEDULE 1(G)**

**LANDLORDS**

ALGO ADTECH LTD.  
DESKS & MORE  
INDUSTRIOUS LLC  
NEW SPANISH RIDGE LLC  
REGUS  
SW PROPERTIES



**SCHEDULE 1(H)**

**LEGAL MATTERS & LITIGANTS**

BITBOY CRYPTO  
BOFUR CAPITAL  
MS SD IRA LLC  
PHAROS FUND  
SYMBOLIC CAPITAL PARTNERS LTD.  
VEXIL CAPITAL LTD.

**SCHEDULE 1(I)**

**NON-BANKRUPTCY ADVISORS AND ORDINARY COURSE PROFESSIONALS**

A. GEORGIU & CO. LLC  
ADVOKATU KONTORA SORAINEN IR PARTNERIAI  
BUCKLEY LLP  
CMS CAMERON MCKENNA NABARRO OLSWANG LLP  
CRYPTOS CAPITAL  
FINNEGAN HENDERSON FARABOW GARRETT & DUNNER LLP  
HOLLEY NETHERCOTE PTY. LTD.  
JACKSON LEWIS PC  
MATSUMURA, MIKO  
MCCARTHY TETRAULT LLP  
TAYLOR WESSING LLP  
URIA MENENDEZ ABOGADOS SLP  
WILSON SONSINI GOODRICH & ROSATI PC

**SCHEDULE 1(J)**

**RETAIL CUSTOMERS**

EDUARDO ABELIUK  
RAVI RYAN ABUVALA  
DARRYL THOMAS ADAMS  
KHALEEF ALI  
YANUSH ALI  
ALTCOINTRADER PTY LTD.  
ANDARI CO. LTD.  
JOHN CHARLES ANKENNEY  
MATTHEW DAVID BAER  
SIMON BAUMAN  
HENRY GUYER BERG  
AMIN BERRADA  
BJ INVESTMENT HOLDINGS LLC  
BNK TO THE FUTURE  
DUSTIN CHARLES BOROFF  
DAVID JASON BRESSLER  
BRIAN T. SLATER REVOCABLE LIVING TRUST  
NICOLAS JOHN BRIGHT  
BROAD REACH CONSULTING LLC  
BRU TEXTILES NV  
ERIC ALAN BURKGREN  
CAEN GROUP LLC, THE  
JOHN CAMPOS, JR.  
CAROLYN VINCENT SUPERANNUATION FUND  
LUKE ARMSTRONG CARTER,  
EDWARD WILLIAM CHAMPIGNY  
JAMES LEE CHIU  
YEE LAI CHIU  
LINDA YI CHOI  
LUKE KYUNG GOO CHOI  
ROBERT NATHAN CHRISTIANSEN  
CINDY CHU  
NATAKOM CHULAMORKODT  
MARK J. CIPOLLONI  
COINMERCE BV

JENNIFER WALTER CONKLIN  
COVARIO AG  
CRYPTO10 SP

DEFERRED 1031 EXCHANGE LLC  
COLIN C. DELARGY  
DGL INVESTMENTS LLC  
DIFIORE ASA IRREVOCABLE GST TRUST  
JAMES DIXON  
JOHN DONOFRIO  
DRUK PROJECT FUND  
JEFFREY PAUL DUPREX  
MARC ECKO  
PHILLIP BRIAN ELLER  
ASHRAF ELSHAFEI  
MICHAEL BENJAMIN SELKOWE FERTIK  
PHILLIP WAYNE JR. GARNER  
GEORGE HUDSON GILMER  
JILL MARIE GRAY  
H TRUSSELL INVESTMENTS PTY. LTD.  
THOMAS T. HALIKIAS  
ASHLEY ANNE HARRELL  
STEPHEN ASHLEY HERRING  
JONATHON JAMES HOLT  
HOME 007 LLC  
STEVEN C. HUMPHREYS  
BRYAN J. HUNT  
ICB SOLUTIONS  
INFOOBJECTS INC.  
INVICTUS CAPITAL FINANCIAL TECHNOLOGIES SPC  
OLIVER JAHIZI  
JOSEPH JENSEN  
LEAH NICOLE JONAS  
PETER CASIMIR JUIRIS  
ETHAN GARET KAP  
MARC VITO KEISER  
JAMES PATRICK KELLY

THE KEVIN BATTEH TRUST  
CHRISTOPHER SCOTT KING  
KOALA 1 LLC  
OSAMU KOYAMA  
YUEHSU KU

ROBERT LANGSLET  
JOSEPH S. LEHRFELD  
NANXI NANQIAN LIU  
EDWARD LUO  
JUSTIN MICHAEL MAHONEY  
MIRCEA MANEA  
JOHN P. MARCHIONI  
BENGI MASTROPIERI  
FUMIHIKO MATSUMURA  
CHRISTOPHER W. MATTINA  
JOHN EDWARD MCCARTY  
BRIAN THOMAS MCGARRY  
BRIAN JOSEPH MCKEON  
JAMES W. MCNEIL  
KRISTINE M. MEEHAN  
JOHN GABRIEL MELLEIN  
JOSEPH MICHAEL MERCOLA  
PATRICK MESSALL  
MHT SUPER PTY. LTD.  
SAMUEL GARFIELD MILLER JR.  
ARUN MOHAN  
CHRISTOPHER M. MOSER  
THE MSL FAMILY TRUST  
ANTONIO MUSUMECI  
SWATHI LAKSHMI TIRUPATTUR NARAYANAN  
BRADLEY NESTE  
PHUC NGUYEN  
MITCHELL CHON PAE  
VICTOR CARL PAGNANELLI  
TRAVIS JOHN PALM  
PARIS CASTLE IV LLC  
SHILLA NATVARBHAI PATEL  
ABHITABH ANEEL PATIL

KHAI TRINH PHAM  
PHONAMENON MANAGEMENT GROUP LLC  
JAMES PIERCE  
JUSTIN T. PIERSON  
PLUTUS21 BLOCKCHAIN OPPORTUNITIES II SP  
PLUTUS21 BLOCKCHAIN YIELD I SP  
ALEX AARON POMERANZ  
LALANA PUNDISTO  
ALEXANDRU PUSNEI

SPENCER MCDOWELL REITZ  
RHMP PROPERTIES INC.  
LINDA J. RITTER  
PAUL RITTER  
JOSEPH MURDOCH ROBERT  
ANDREW DOUGLAS ROBINSON  
JESSE SCHROEDER  
SESE LLC  
STEPHEN PHILLIP SHAR  
AISSATA SIDIBE  
GLEN BRIAN SLATER  
SLEEPINGL LLC  
DAVID SILVA SMITH  
NELSON COURTNEY SMITH  
TARUN SONDHI  
JACK TRAYES SOUDERS  
PAUL STAPLETON  
STEVEN HAROLD STEINBORN  
DARON ROBERT STEVENS  
DOUGLAS ROSS STRINGER  
STROBILUS LLC  
SIQI SUN  
SWYFTX PTY. LTD.  
CHRISTIAN SYPNIEWSKI  
TAP ROOT LP  
CRAIG WILLIAM THAYER  
THOMAS DIFIORE CHILDRENS GST INVESTMENT  
IRREVOCABLE TRUST

STEVEN JESS TINCHER  
SCOTT JEFFREY TOBIAS  
CHRISTOPHER ERNEST TREMANN  
CRAIG EDWARD TYLER  
UBUNTU LOVE PTY. LTD.  
VLAD VENDROW  
RAFAEL VIVAS  
THOMAS NICHOLS WAGNER  
THOMAS WALKEY  
DUNCAN CRAIG WIERMAN  
CHARLES W. WILLIAMS  
ROBERT WILLIAMS II  
HIRAM WILLIAMSON  
TIMOTHY WISEMAN  
LAURIE WOODWARD  
XINHAN WU  
MARK YAO  
TAK H. YEUNG  
JOHN MARTIN YOUNG  
XI ZHANG  
JIMMY ZHONG  
ZIGLU LTD.  
ZIPMEX ASIA PTE. LTD.  
MATTHEW JAMES ZWICK

**SCHEDULE 1(K)**

**TOP 50 UNSECURED CREDITORS**

ALAMEDA RESEARCH LTD.

ALTCOINTRADER PT-Y. LTD.

B2C2 LTD.

CAEN GROUP LLC

COVARIO AG

CRYPTO10 SP - SEGREGATED PORTFOLIO OF INVICTUS CAPITAL FINANCIAL  
TECHNOLOGIES SPC

DEFERRED 1031 EXCHANGE LLC

ICB SOLUTIONS

INVICTUS CAPITAL FINANCIAL TECHNOLOGIES SPC

PHAROS FUND SP

PHAROS USD FUND SP

STROBILUS LLC

ZIGLU LTD



**SCHEDULE 1(L)**

**TAXING AUTHORITY/GOVERNMENTAL/REGULATORY AGENCIES**

STATE OF ALABAMA, SECURITIES COMMISSION  
KENTUCKY DEPT. OF FINANCIAL INSTITUTIONS  
NEW JERSEY BUREAU OF SECURITIES  
STATE OF TEXAS SECURITIES BOARD  
U.S. DEPT. OF JUSTICE  
U.S. SECURITIES & EXCHANGE COMMISSION  
STATE OF WASHINGTON, DIVISION OF SECURITIES

**SCHEDULE 1(M)**

**UTILITIES**

AT&T INC.  
COMCAST CORP.  
CONSTELLATION ENERGY\*  
COX BUSINESS SERVICES LLC  
EE LTD.  
GIFFGAFF LTD.  
GOOGLE FIBER INC.  
HYPERCORE NETWORKS INC.  
LIGHTPATH FIBER ENTERPRISE  
ALTICE USA INC.  
LUMEN TECHNOLOGIES INC.  
RINGCENTRAL INC.  
SPECTRUM ENTERPRISES INC.  
VERIZON WIRELESS TELECOM INC.

**SCHEDULE 1(N)**

**VENDORS**

1-800 FLOWERS.COM INC.  
1-800-GOT-JUNK? LLC  
192 BUSINESS EXPERIAN  
192 BUSINESS LTD.  
221B PARTNERS  
3 VERULAM BUILDINGS BARRISTERS  
4IMPRINT GROUP PLC  
9BEACH LATIN AMERICAN RESTAURANT LLC  
A. GEORGIU & CO. LLC  
AL EXPRESS LTD.  
A23 BOUTIQUE HOTEL  
A24 LTD.  
A2E  
ABACUS  
ABACUS LABS INC.  
ABF FREIGHT SYSTEM INC.  
ACCRETIVE CAPITAL LLC  
ACRION GROUP INC.  
ADA SUPPORT INC.  
ADOBE INC.  
ADTRAV CORP.  
AGILE FREAKS SRL-D  
AGILEENGINE LLC  
AGS EXPOSITION SERVICES INC.  
AHREFS PTE. LTD.  
AINSWORTH INC.  
AIR ESSENTIALS INC.  
AIR FRANCE-KLM SA  
AIR SERBIA  
AIRSPEEDL8 LTD.  
AKERMAN LLP  
AKIN GUMP STRAUSS HAUSER & FELD LLP  
ALARIC FLOWER DESIGN  
ALASKA AIR GROUP INC.  
ALBA INVEST DOO

ALCHEMIQ CATERING  
ALEX FASULO LLC  
ALGO ADTECH LTD.  
ALGOEXPERT  
ALITALIA COMPAGNIA AEREA ITALIANA SPA  
ALIXPARTNERS LLP  
ALLIANZ GLOBAL ASSISTANCE SAS  
ALOFT HOTEL MANAGEMENT INC.  
ALPHA EVENTS LTD.  
ALPHAGRAPHICS INC.  
AMAZON.COM INC.  
AMERICAN AIRLINES GROUP INC.  
AMERICAN FAMILY CONNECT PROPERTY & CASUALTY INSURANCE CO.  
AMERICAN LOCK & KEY INC.  
AMON CARD LTD.  
AMPLICY LTD.  
AMSALEM TOURS & TRAVEL LTD.  
ANDERSEN LLP  
ANY.DO LTD.  
APPBOT  
APPLE SEARCH ADS  
APPLE SEARCH ADVERTISEMENTS  
APPLE STORE  
APPSFLYER INC.  
AQUA KYOTO LTD.  
ARLO SOHO HOTEL  
AROCON CONSULTING LLC  
ARTDESIGNA  
ASHBY & GEDDES  
ASTON LIMO SERVICE  
AT&T INC.  
ATHLONUTRITION S.S  
ATLASSIAN CORP. PLC  
ATOM EXTERMINATORS LTD.  
AUGUST LLC  
AUTHO INC.  
AUTOMATIONEDGE TECHNOLOGIES INC.  
AVAYA INC.  
AVL SERVICES LLC  
AZMI & ASSOCIATES

B&C CAMERA  
B&H FOTO & ELECTRONIC CORP.  
BAMBOOHR LLC  
BAMBOOZLE CAFÉ  
BCAS MALTA LTD.  
BCL SEARCH INC.  
BELLWOOD GLOBAL TRANSPORTATION  
BENJAMIN, THE  
BEST BUY CO. INC.  
BEST NAME BADGES  
BIG CARTEL LLC  
BILL.COM HOLDINGS INC.  
BIND INFOSEC LTD.  
BIONIC ELECTRONICS HT LTD.  
BIRCHAMSART  
BITBOY CRYPTO  
BITFINEX  
BITFLY LTD.  
BITFO INC.  
BITGO INC.  
BITMAIN TECHNOLOGIES LTD.  
BITTREX GLOBAL GMBH  
BITWAVE  
BLACKLANE GMBH  
BLACKPEAK INC.  
BLAKE & CO.  
BLOCK SOLUTIONS SDN BHD  
BLOCKCHAIR LTD.  
BLOCKDAEMON LTD.  
BLOCKWORKS GROUP LLC  
BLOOMBERG FINANCE LP  
BLOOMBERG INDUSTRY GROUP  
BLUE EDGE BULGARIA EOOD  
BLUE MOON CONSULTANTS INTERNATIONAL LTD.  
BLUE ROCK SEARCH LLC  
BLUEVOYANT ISRAEL LTD.  
BOARD GAME DESIGNS  
BOB GROUP LTD.  
BOLT FOOD  
BOOKYOURCOVIDTEST.COM

BOSTON COACH CORP.  
BRAVE SOFTWARE INTERNATIONAL  
BRAZEN HEAD IRISH PUB  
BRENDAN GUNN CONSULTING GROUP  
BRITISH AIRWAYS PLC  
BROOKLYN'S DOWN SOUTH  
BROWSERSTACK INC.  
BTC 2022 CONFERENCE  
BTC MEDIA LLC  
BUDGET RENT A CAR LTD.  
BULWERKS LLC  
BULWERKS SECURITY  
BUZZSPROUT  
C STREET ADVISORY GROUP  
CABLEVISION LIGHTPATH LLC  
CALENDLY LLC  
CALIFORNIA, STATE OF, DEPARTMENT OF FINANCIAL PROTECTION AND  
INNOVATION  
CAN MOUZOURAS ELECTRICAL CONTRACTORS  
CANVA INC.  
CAOLA CO. INC.  
CAPITOL HILL HOTEL  
CAPLINKED INC.  
CAREY EXECUTIVE TRANSPORT  
CARITHERS FLOWERS  
CARMO COS.  
CARTA INC.  
CASPIAN HOLDINGS LTD.  
CDPQ US INC.  
CDW CORP.  
CHAIN OF EVENTS SAS  
CHAINALYSIS INC.  
CHAMBER OF DIGITAL COMMERCE  
CHICK-FIL-A INC.  
CHIEF  
CISION US INC.  
CITIZENM OPERATIONS HOLDING BV  
CLEVERBRIDGE AG  
CLICK AND PLAY - CONTEUDOS DIGITAIS LDA  
CLUBCORP HOLDINGS INC.

CMS CMNO LLP  
CODERPAD INC.  
COFFEE DISTRIBUTING CORP.  
COGENCY GLOBAL INC.  
COINDESK INC.  
COINFIRM LTD.  
COINLEND GMBH  
COINMARKETCAP OPCO LLC  
COINROUTES INC.  
COLLEGE INVESTOR LLC  
COMCAST CORP.  
COMPLIANCE RISK CONCEPTS LLC  
CONCORDE HOTEL LTD., THE  
CONSENSUS SALES INC.  
CONSENSYS AG  
CONSUMER TECHNOLOGY ASSOCIATION  
CONTENTFUL INC.  
COOPER GLOBAL LTD.  
COPPELL FC  
CORE CLUB, THE  
CORE SCIENTIFIC INC.  
CORSAIR GAMING INC.  
COSTCO WHOLESALE CORP.  
COURSERA INC.  
COX BUSINESS SERVICES LLC  
CREATIVE VIDEO PRODUCTIONS LTD.  
CREDITOR GROUP CORP.  
CRELIN PECK CONSULTING LLC  
CRP SECURITY SYSTEMS LTD.  
CRYPTO FIEND  
CRYPTO LOVE  
CRYPTODAILY LTD.  
CRYPTO°RECRUIT PTY. LTD.  
CRYPTOWENDYO  
CSC  
CT CORP.  
C-TECH CONSTANDINOS TELECOMMUNICATION LTD. CO.  
CURB MOBILITY LLC  
CVS PHARMACY INC.  
CYESEC LTD.

CYTA LTD.  
DALVEY & CO.  
DAN HOTELS LTD.  
DANIEL J. EDELMAN INC.  
DATA DASH INC.  
DATA4U LTD.  
DATAPOINT SURVEYING & MAPPING  
DAVID MELTZER ENTERPRISES  
DAVID RABBI LAW FIRM  
DBEAVER  
DEALEX MOVING LLC  
DEARSON LEVI & PANTZ PLLC  
DECENTRAL MEDIA INC.  
DEEPL SE  
DEL FRISCOS GRILLE  
DELAWARE, STATE OF DIVISION OF CORPORATIONS  
DELL  
DELOITTE TAX LLP  
DELTA AIR LINES INC.  
DERRIERE'S GENTLEMAN'S CLUB  
DESK DOO  
DEZENHALL RESOURCES LTD.  
DHL  
DIGITAL ASSET NEWS LLC  
DIPLOMAT RESORT, THE  
DNSFILTER INC.  
DO NOT SIT ON THE FURNITURE  
DOCKER INC.  
DOIT INTERNATIONAL  
DOIT INTERNATIONAL UK & I LTD.  
DOORDASH INC.  
DOW JONES & CO. INC.  
DRAGOS DLT CONSULTING LTD.  
DRB HOSTING LTD. (DERIBIT)  
DREAM HOTELS  
DRIBBBLE HOLDINGS LTD.  
DSV AS  
DUNE ANALYTICS AS  
DYNASTY PARTNERS LTD.  
E.R. BRADLEYS SALOON



EAGLE COUNTY REGIONAL AIRPORT  
ECRIME MANAGEMENT STRATEGIES INC.  
EDGEWATER ADVISORY LLC  
EE LTD.  
EGON ZEHNDER INTERNATIONAL INC.  
EL AL ISRAEL AIRLINES LTD.  
ELEMENTS MASSAGE LTD.  
ELITE MARKETING GROUP LLC  
ELMWOOD DESIGN LTD.  
EMANUEL CLODEANU CONSULTANCY SRL  
EMBASSY SUITES HOTELS  
EMIRATES GROUP, THE  
ENGINUIITY ON CALL  
ENJOYMALOY TRADE PARTY  
ENLIGHTIUM LTD.  
ENSAFRICA  
ENTERPRISE DIGITAL RESOURCES LTD.  
ENTERPRISE RENT-A-CAR CO. INC.  
EPITOME CAPITAL MANAGEMENT PTY. LTD.

ESTATE OF EDWARD W. PRICE, JR.  
ETSY INC.  
EVERSHEDS SUTHERLAND  
EXDO EVENTS CENTER  
EXPEDIA GROUP INC.  
EXPO GROUP INC, THE  
EXQUISITE SOUNDS ENTERTAINMENT  
EY  
EZCATER INC.  
FACEBOOK  
FAIRMONT AUSTIN LODGING  
FALBASOFT CEZARY FALBA  
FALKENSTEINER HOTELS & RESIDENCES  
FATAL LTD.  
FATCAT CODERS  
FATTAL HOTELS LTD.  
FEDEX CORP.  
FEMALE QUOTIENT LLC, THE  
FIBERMODE LTD.  
FILMSUPPLY LLC

FINANCIAL TIMES GROUP LTD.  
FINEXT CONFERENCE  
FINGERPRINTJS INC.  
FINNEGAN HENDERSON FARABOW GARRETT DUNNER LLP  
FIRST CLASS VENDING INC.  
FIXER.IO  
FLIXEL INC.  
FLONIGHTS LTD.  
FLOWROUTE LLC  
FLUXPO MEDIA  
FLYDAY CONSULTANCY  
FORCAST LTD.  
FORTER INC.  
FRAME.IO INC.  
FREEMAN  
FROMDAY-ONE BV  
FRONTEND MASTERS  
FSCOM LTD.  
FUSION BOWLS  
G&TP SWEDEN AB  
GANDI SAS  
GARTNER INC.  
GEA LTD.  
GECKO LABS PTE. LTD.  
GECKO TECHNOLOGY PARTNERS LTD.  
GEM  
GETT INC.  
GIFTAGRAM USA INC.  
GILA DISHY LIFE COACH LLC  
GITBOOK SAS  
GITHUB INC.  
GITKRAKEN  
GK8 LTD.  
GLOVO  
GODADDY.COM  
GOGO AIR INTERNATIONAL SARL  
GOIN' POSTAL  
GOOGLE ADS  
GOOGLE CLOUD  
GOOGLE FI

GOOGLE FIBER  
GOOGLE LLC  
GOOGLE PLAY  
GOOGLE WORKSPACE  
GOTOASSIST  
GRAMMARLY INC.  
GREYSCALEGORILLA  
GRIT DAILY NEWS  
GRUBHUB INC.  
GUARDIANARC INTERNATIONAL LLC  
H2PROD  
HALBORN INC.  
HAMPTON INN  
HANAHAUS  
HANDEL GROUP LLC  
HARRIS-HARRIS GROUP LLC, THE  
HARUKO LTD.  
HATTRICKS TAVERN  
HEADWAY WORKFORCE SOLUTIONS INC.  
HEALTHY HORIZONS LTD.  
HEATHROW EXPRESS OPERATING CO. LTD.  
HEDGEGUARD  
HELECLOUD LTD.  
HELPSYSTEMS LLC  
HENRIKSEN-BUTLER NEVADA LLC  
HERTZ CORP.  
HERZOG FOX & NEEMAN  
HIGHLIGHT FILMS LTD.  
HILTON WORLDWIDE HOLDINGS INC.  
HIRERIGHT LLC  
HMRC SHIPLEY  
HOLLAND & KNIGHT LLP  
HOME DEPOT INC., THE  
HOOTSUITE INC.  
HORASIS  
HOTEL DA BAIXA PRATA LDA.  
HOTEL MAJESTIC  
HOTEL MIDTOWN ATLANTA  
HOTELS.COM  
HUDSON STANDARD, THE

HYATT HOTELS CORP.  
HYSOLATE LTD.  
I.A.M.L LTD.  
IDEAL COMMUNICATIONS INC.  
IDEMIA GROUP SAS  
ILLUMITI CORP.  
INCORPORATING SERVICES LTD.  
INDIAN EAGLE  
INFORMATION, THE  
INFURA INC.  
INGENIE LTD.  
INNOVATICA LLC  
INSIDE.COM INC.  
INSIDER INC.  
INSPERITY INC.  
INSTACART  
INTEGRATED SECURITY & COMMUNICATIONS INC.  
INTELLIGO GROUP USA CORP.  
INTERCONTINENTAL HOTEL GROUP PLC  
INTERCONTINENTAL MIAMI  
INTERTRUST NV  
INTUIT INC.  
INVESTANSWERS  
IP-API  
IPQUALITYSCORE  
IST NY INC.  
ITERABLE INC.  
IVAN ON TECH ACADEMY  
JACKSON LEWIS LLP  
JAFFA HOTEL, THE  
JAMS INC.  
JARVIS LTD.  
JB HUNT TRANSPORT SERVICES INC.  
JETBLUE AIRWAYS CORP.  
JETBRAINS SRO  
JOBERTY TECHNOLOGIES  
JOHN LEWIS & PARTNERS  
JSC ROYAL FLIGHT AIRLINES  
JULIET INTERNATIONAL LTD.  
JUMPCUT 3D

JUNIPER OFFICE  
JUNK MASTERZ LLC, THE  
JUNKLUGGERS LLC, THE  
JV ASSOCIATES INC.  
K.F.6 PARTNERS LTD.  
KAIRON LABS BV  
KALC LLC  
KANOO PAYS  
KEEPER SECURITY  
KENETIC TRADING LTD.  
KERRY HOTEL HONGKONG  
KEYFI INC.  
KFORCE INC.  
KILLIAN FIRM PC, THE  
KIMPTON SURFCOMBER HOTEL  
KINTSUGI, UNIPessoal LDA.  
KNOBS BAC  
KOHL'S  
KORN FERRY  
KRISPY KREME  
KROLL ADVISORY LTD.  
L&L MOVING STORAGE & TRUCKING LLC  
LA MAISON FAVART  
LAS VEGAS WINDOW TINTING  
LATHAM  
LAUNCHDARKLY  
LAWN CARE  
LAWNSTARTER  
LEAA  
LEFT HOUSE  
  
LINE GROUP  
LINKEDIN CORP.  
LINKEDIN IRELAND UNLIMITED CO.  
LITHIFY LTD.  
LOCATE852  
LOEWS HOTELS  
LOGITECH  
LOGSHERO LTD.  
LOGZ.IO

LS FUTURE TECHNOLOGY AB  
LUCIDCHART  
LUCILLE'S SMOKEHOUSE BAR-B-QUE  
LUFTHANSA DEUTSCHE  
LUMEN  
LUNAR SQUARES  
LVC USA INC.  
LYFT  
MADISON LIQUIDATORS  
MADREV LLC  
MALTEGO TECHNOLOGIES  
MAMBU TECH BV  
MAMMOTH GROWTH LLC  
MANDARIN ORIENTAL HOTEL  
MANHATTAN BAGEL  
MANZO'S SUITES  
MAREN ALTMAN FZCO  
MARIOS LOCKSMITH LTD.  
MARRIOTT HOTELS & RESORTS  
MARSH USA  
MAXON CORP.  
MAYAMI MEXICANTINA  
MAZARS LLP  
MAZARS LTD.  
MCCARTHY TETRAULT LLP  
MCLAGAN PARTNERS INC.  
MCM 965  
MDESIGN HOLDINGS LTD.  
MEDIAONE PARTNERS  
MELIO  
MEMORISELY  
METROPOL PALACE  
MF PARTNERS LTD.  
MFA NETWORK  
MGM GRAND HOTEL LLC  
MIAMI BEACH CONVENTION CENTER  
MICHAEL PAGE INTERNATIONAL INC.  
MICHAELS COS. INC., THE  
MICROSOFT AZURE INC.  
MICROSOFT CORP.

MILLION ROSES, THE  
MINDS  
MINUTEMAN PRESS INTERNATIONAL INC.  
MIXED ANALYTICS  
MIXPANEL INC.  
MOMENTUM MEDIA GROUP  
MONARCH BLOCKCHAIN CORP.  
MONDAY.COM LTD.  
MOO PRINT LTD.  
MORALIS ACADEMY  
MORRIS MANNING & MARTIN LLP  
MOTION ARRAY  
MOTION DESIGN SCHOOL CO.  
MOVE 4 LESS LLC  
MTA SPA  
MUSIC 2 THE MAX  
MVP WORKSHOP  
MYERS-BRIGGS & CO. INC.  
MYTHX  
NAMECHEAP INC.  
NATIONAL OFFICE INTERIORS & LIQUIDATORS  
NATIONAL RAILROAD PASSENGER CORP.  
NATIONWIDE MULTISTATE LICENSING SYSTEM & REGISTRY  
NAVEX GLOBAL INC.  
NBC UNIVERSAL  
NECTER  
NEVADA SIGN  
NEW SPANISH RIDGE LLC  
NEW YORK TIMES CO., THE  
NEXT WEB EVENTS BV, THE  
NEXTGENPROTECTION  
NICE SYSTEMS UK LTD.  
NICO SIGNS LTD.  
NORDLAYER  
NORDLOGIC SOFTWARE SRL  
NORDSTROM INC.  
NOSSAMAN LLP  
NOTABILITY PARTNERS  
NOTARIZE  
NOTHING BUNDT CAKES

NURI  
NUSOURCES  
NYMAN LIBSON PAUL LLP  
OAKDS INC.  
OCEAN VIEW MARKETING INC.  
OFFICE DEPOT  
OFFICE MOVERS LAS VEGAS  
OFFICE STAR B2B LTD.  
OFFICESPACE SOFTWARE INC.  
OFFICEVIBE  
OKEX  
ONCHAIN CUSTODIAN PTE. LTD.  
ONFIDO  
ONFIDO INC.  
ONFIDO LTD.  
OPTIMIZELY INC.  
ORACLE CORP. UK LTD.  
OTTER.AI  
OVF CUSTOMER.IO LLC  
PABXL  
PACK & SEND  
PADDLE  
PAGLIARA ENTERTAINMENT ENTERPRISES LLC  
PALANTIR SECURITY LTD.  
PANASONIC AVIONICS CORP.  
PANERA BREAD  
PANORAYS LTD.  
PAPAYA GLOBAL HK LTD.  
PARK MGM LAS VEGAS  
PARK PLAZA HOTELS  
PARKLANE RESORT & SPA  
PARTY CITY  
PAXFUL INC.  
PAYPLUS BY IRIS  
PAYPLUS LTD.  
PEAS RECRUITMENT LTD.  
PENINSULA BUSINESS SERVICES LTD.  
PHASE II BLOCK A SOUTH WATERFRONT FEE LLC  
PHOTO BOOTH VENDING  
PLAID INC.



PLURALSIGHT INC.  
POLIHOUSE BOUTIQUE HOTEL  
POLYRIZE SECURITY LTD.  
PORTSWIGGER LTD.  
POSTMAN INC.  
POSTMATES INC.  
PRACTISING LAW INSTITUTE INC.  
INESHA PREMARATNE  
PREMIER DUE DILIGENCE LLC  
PREMIUM BEAT  
PRESCIENT  
PRG U.S. INC.  
PRINT HOBOKEN LLC  
PRINTFUL INC.  
PRIORITY POWER  
PRO BLOCKCHAIN MEDIA LLP  
PROOF OF TALENT LLC  
PROTECT OPERATIONS LTD.  
PSE CONSULTING ENGINEERS INC.  
PSJ KANARIS ENTERPRISES LTD.  
PTI OFFICE FURNITURE  
PUBLIBRANCO  
PURE MARKETING GROUP CORP.  
PURESSENCE LTD.  
QUALITY INN & SUITES HOTEL  
QUANTSTAMP INC.  
QUOINE PTE. LTD.  
RA VENUES AT CHURCHILL WAR ROOMS  
RAILS TECH INC.  
REAL VISION GROUP  
REBECCA SWEETMAN CONSULTING LTD.  
REDDIT INC.  
REDK CRM SOLUTIONS LTD.  
REFLECTIZ LTD.  
REGUS MANAGEMENT GROUP LLC  
REMARKABLE AS  
RESIDENCE INN  
RESOURCES GLOBAL PROFESSIONALS  
RESTREAM.IO  
RETOOL INC.

REVER NETWORKS INC.  
RFO CONFERENCES ORGANIZING LLC  
RINGCENTRAL INC.  
RITZ-CARLTON  
ROSEWOOD HOTEL & RESORTS LLC  
ROTHSCHILD TLV  
ROYAL MAIL PLC  
ROYALTON HOTEL  
SABANA LABS SL  
SAFFRON INDIAN CUISINE  
SAINT BITTS LLC  
SAM'S CLUB  
SAM'S LIMOUSINE & TRANSPORTATION INC.  
SAP AMERICA INC.  
SCHOEN LEGAL SEARCH  
SCRAPERAPI  
SEAMLESS  
SECUREDOKS INC.  
SECURITAS SECURITY SERVICES USA INC.  
SEGMENT INC.  
SELFRIDGES  
SENDSAFELY  
SENTRY  
SEVIO FZC  
SEWWHATANDWEAR  
SHERATON HOTELS  
SHUTTERS ON THE BEACH  
SHUTTERSTOCK  
SILHOUETTE BUILDING  
SIMILARWEB INC.  
SW PROPERTIES GENERAL CONSTRUCTION  
SKETCH BV  
SKEW LTD.  
SLACK TECHNOLOGIES LLC  
SLIDETEAM  
SMALL POCKET VIDEO  
SMART CITY NETWORKS LP  
SMARTCONTRACT INC.  
SMSF ASSOCIATION  
SNOWFLAKE INC.

SO & SATO LAW OFFICE  
SOHO BEACH HOUSE  
SOLARWINDS  
SONARSOURCE  
SOUTH CITY KITCHEN  
SOUTHWEST AIRLINES  
SOVOS COMPLIANCE  
SP VICE LTD.  
SPEARS ELECTRIC  
SPECTRUM  
SPONSOR UNITED  
SPORTSLTERNSHIP LLC  
SPOTHERO  
STANDARD RESTAURANT EQUIPMENT CO.  
STAPLES  
STARBUCKS  
STATUSGATOR  
STEPHANOS GREEK & MEDITERRANEAN GRILL  
STUART TRACTE PHOTOGRAPHY  
STUDIO VIDA  
SUBLIME HQ PTY. LTD.  
SUPERSONIC MOVERS LLC  
SURETY SOLUTIONS  
SWAG.COM  
SWEPT CLEANING SERVICE OF AUSTIN  
SWISS INTERNATIONAL AIR LINES LTD.  
SXSW LLC  
SYNAPSE FLORIDA  
SYNDIC TRAVEL  
TAAPL.IO SRO  
TABLEAU SOFTWARE LLC  
TALKING COCKTAILS  
TAMPA PRINTER  
TARGET CORP.  
TASKRABBIT  
TAXBIT INC.  
TAYLOR WESSING LLP  
TCL PUBLISHING LTD.  
TEAMZ INC.  
TEMBO EMBROIDERY & CUSTOM MERCHANDISE

TEN MANCHESTER STREET HOTEL  
TENDERLY DOO  
TET EVENTS LLC  
THIMBLE INSURANCE  
THOMSON REUTERS  
THUNDERCLAP LLC  
TITAN OFFICE FURNITURE LTD.  
T-MOBILE US INC.  
TOKEN TALK LTD.  
TOLL FREE FORWARDING  
TOOLFARM  
TOWERS WATSON LTD.  
TRADE GROUP INC., THE  
TRADINGVIEW INC.  
TRANSUNION  
TRASH CANS WAREHOUSE  
TRD COMM  
TRELLO INC.  
TROVATA INC.  
TRUSTPILOT INC.  
TUBE BUDDY  
TURKISH AIRLINES  
TWENTY84 SOLUTIONS  
TWILIO INC.  
TWITTER INC.  
UBER  
UBER EATS  
UDEMY INC.  
ULINE INC.  
UNBOUND TECH LTD.  
UNIFIRE EXTINGUISHERS LTD.  
UNITED AIRLINES  
UNIVERSITY ARMS HOTEL  
UNSTOPPABLE DOMAINS INC.  
UPS  
UPSTAGER CONSULTING INC.  
URBANSTEMS INC.  
USA STRONG INC.  
USABILITYHUB PTY. LTD.  
USA STRONG.IO

USPS  
V3 DIGITAL LTD.  
VALERE CAPITAL  
VANGUARD CLEANING SYSTEMS OF LAS VEGAS  
VARONIS SYSTEMS INC.  
VCU BLOCKCHAIN  
VERCEL INC.  
VERIFIED FIRST LLC  
VERIFYLNVESTORS.COM  
VERIZON WIRELESS  
VERT & BLANC ENTERPRISES LTD.  
VIASAT INC.  
VIRTRU CORP.  
VIRTUAL BUSINESS SOURCE LTD.  
VIRTUALLY HERE FOR YOU LTD.  
VIVID EDGE MEDIA GROUP  
VOLTA SYSTEMS GROUP  
VOSKCOIN LLC  
VSECNOW LTD.  
WALGREENS BOOTS ALLIANCE INC.  
WALL STREET JOURNAL  
WALMART INC.  
WARWICK HOTEL LTD.  
WAYFAIR INC.  
WCEF LLC  
WEST COAST PURE WATER LLC  
WESTCAP MANAGEMENT LLC  
WHIRLING DERVISH PRODUCTIONS  
WILDE APARTHOTELS  
WINGS HOTEL, THE  
WINTERMUTE TRADING LTD.  
WOLT  
WOLTERS KLUWER NV  
WORKLAND  
WORKSPACE MANAGEMENT LTD.  
WORLD ECONOMIC FORUM  
WP ENGINE INC.  
WYNDHAM HOTELS & RESORTS INC.  
WYNN LAS VEGAS  
YELLOWGRID

YELLOWHEAD LTD.

YOUTUBE PREMIUM

ZAPIER.COM

ZEGANS LAW GROUP PILE, THE

ZENDESK INC.

ZEPLIN INC.

ZOHO CORP.

ZOOM VIDEO COMMUNICATIONS INC.

ZUBTITLE LLC

ZURAZ97 LTD.

**SCHEDULE 1(O)**

**U.S. TRUSTEE PERSONNEL, JUDGES, AND COURT CONTACTS FOR THE  
SOUTHERN DISTRICT OF NEW YORK**

VICTOR ABRIANO  
SUSAN ARBEIT  
LISA G. BECKERMAN  
MARK BRUH  
SHELLEY C. CHAPMAN  
SHARA CORNELL  
ROBERT D. DRAIN  
JAMES GANNON  
JAMES L. GARRITY, JR.  
MARTIN GLENN  
WILLIAM K. HARRINGTON  
BENJAMIN J. HIGGINS  
DAVID S. HIGGINS  
DAVID S. JONES  
NADKARNI JOSEPH  
SEAN H. LANE  
BRIAN S. MASUMOTO  
ERCILIA A. MENDOZA  
MARY V. MORONEY  
CECELIA G. MORRIS  
RICHARD C. MORRISSEY  
ALABA OGUNLEYE  
LINDA A. RIFFKIN  
ILUSION RODRIGUEZ  
ANDREA B. SCHWARTZ  
PAUL K. SCHWARTZBERG  
SHANNON SCOTT  
SYLVESTER SHARP  
TARA TIAN TIAN  
ANDY VELEZ-RIVERA  
MADELEINE VESCOVACCI  
ANNIE WELLS  
MICHAEL E. WILES  
GREG M. ZIPES

## **Appendix B**





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Also admitted to Practice in  
the State of New York

November 7, 2022

Via Email to [Christopher.sontchi@delawareadr.com](mailto:Christopher.sontchi@delawareadr.com)

Christopher S. Sontchi  
Sontchi, LLC  
c/o Delaware ADR  
P.O. Box 7908  
Wilmington, DE 19803

Dear Mr. Sontchi:

We are pleased to have the opportunity to represent you in connection with your October 20, 2022, appointment as Fee Examiner in the Celsius Network LLC, et al. bankruptcy cases, jointly administered in the United States Bankruptcy Court for the Southern District of New York, Case No. 22-BK-10964 (MG) (the "Celsius Fee Examiner Engagement"). We look forward to working with you and are confident we can provide you with valuable services that will help you accomplish your goals as Fee Examiner.

Our client will be you, Christopher S. Sontchi, through Sontchi, LLC, solely in your capacity as the Fee Examiner in the Celsius Fee Examiner Engagement, and no other person or entity. Please refer to the attached "Information for G&K Clients" for more information regarding the scope of our engagement, as well as other important information with respect to your retention of our Firm.

While I will have primary initial responsibility for your representation, we will utilize other attorneys and paralegals in the office as appropriate. This letter provides the basis for the fees we will charge in the course of your representation.

Our basic philosophy in each case is to charge that amount which we believe to be most appropriate and reasonable under all of the circumstances. Our starting point is ordinarily the time spent on the matter involved, based on our regular hourly billing rates in effect. Currently, our hourly rates range from \$425.00 to \$795.00 for attorneys and from \$325.00 to \$375.00 for paralegals. The hourly rate for each individual depends on various factors, including their skill and experience and the particular area of law in which they concentrate. For timekeepers we expect *may* work on this matter, current hourly rates are:

Christopher S. Sontchi  
November 3, 2022  
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<b>Timekeeper Name</b>	<b>Timekeeper Title</b>	<b>2023 Hourly Rate</b>
Katherine Stadler	Bankruptcy Shareholder	\$720.00
Andrew Dalton	Data Analyst	\$720.00
Erin West	Bankruptcy Shareholder	\$640.00
Mark Hancock	Litigation Shareholder	\$640.00
Carla Andres	Bankruptcy Special Counsel	\$680.00
Leah Viola	Bankruptcy Special Counsel	\$550.00
Nicholas Hahn	Bankruptcy Associate	\$535.00
Crystal Abbey	Corporate Associate	\$535.00
Ryan Larson	Bankruptcy Associate	\$425.00
Kathleen Boucher	Paralegal	\$375.00
Erin Lewerenz	Paralegal	\$325.00

We will not raise the rates disclosed here without first seeking your approval and notifying the court and interested parties in advance of any rate adjustment. Payment will be due from the Debtors pursuant to the terms of the interim compensation order in the Celsius Network proceeding.

In addition, you may be billed for certain other charges and expenses associated with the legal services we provide such as, for example, database support services, reproduction costs, filing fees, travel expenses, and other such items.

Complete details on the scope of our engagement will be set forth in our application for employment, to be filed with the bankruptcy court. In the event of any conflict between terms of this letter and any court order authorizing the retention, the court order will govern.

Thank you for placing your confidence in Godfrey & Kahn. We look forward to working with you.

Very truly yours,

GODFREY & KAHN, S.C.



Katherine Stadler

## **INFORMATION FOR G&K CLIENTS**

The following terms and conditions govern all matters on which we represent you, notwithstanding any general terms or guidelines you may send to us, unless we have expressly agreed otherwise in writing or superseded by any court order authorizing the Firm's retention. These terms and conditions are subject to revision from time to time.

Our engagement and these terms and conditions are governed by the internal laws of the State of Wisconsin, and our professional responsibilities by the Rules of Professional Conduct for Attorneys in Wisconsin (the "Rules").

### **Confidentiality**

We owe all clients a duty to preserve confidential information obtained during the course of our representation and will do everything we can to prevent disclosure of such information, while the representation lasts and thereafter. In order to help us preserve your confidences and privileges, you agree to exercise care both in selecting and transmitting information to us and in safeguarding information you may receive from us.

At the same time, just as no other client has a right to your confidential information in our possession even if it might prove useful to them, you acknowledge that you have no right to any confidence of any other client in our possession, even though it might be useful to you. You also acknowledge that our inability to disclose such information does not in and of itself constitute a conflict of interest.

On the other hand, we find that most clients have no objection if we publicly acknowledge that we represent them and describe the general subject matter of our representation. Accordingly, unless you specifically advise us to the contrary, we will assume that you have no objection if, from time to time, we use your name and a brief description of the sort of non-confidential work we do for you in preparing marketing materials, making presentations to other clients, filling out surveys, and the like.

### **Digitization; Use of the "Cloud"**

You agree that, unless you specifically direct us to the contrary, we may convert paper documents to digital form, rely on the electronic version of those documents, and dispose of the paper versions as we deem practical and appropriate, all without notice. Moreover, you acknowledge and agree that, unless you specifically direct us to the contrary, we may utilize third party providers and/or computer servers not owned by us to store, organize, and retrieve your information as long as the provider is reputable, and we otherwise take reasonable steps to ensure that the confidentiality of your information is preserved.

### **Electronic Communications**

It is likely that during the course of this engagement both you and the Firm will use electronic devices and Internet services to communicate and to send or make available documents which may not be encrypted. Although this involves some degree of risk that third parties may intercept confidential communications, we believe, and you agree that the benefits of

communicating in this manner outweigh the risk. We have and will continue to adopt and upgrade systems, policies and practices designed to make our electronic communications with you reasonably secure, and trust that you will refrain from using insecure means when communicating with us. If you have any special data security needs, policies, or concerns, please let us know.

### **Contents of Files; Ownership, Retention and Disposal**

After any particular matter has been concluded and/or representation of you has been terminated, we will return personal property and original documents to you, dispose of materials in the file whose preservation we deem unnecessary, convert remaining paper documents to digital form where practical and appropriate, and assign to the file a "Retention Period" of a length deemed reasonable for the general subject matter of the representation. We will store the file during the Retention Period, after which we will destroy it unless you have previously requested its return. We will try to give you prior notice at both stages, but in order to do so we ask that you keep our Central File Manager updated with any changes in your address.

You understand and agree that certain documents and records placed in such files are the property of the Firm, such as records relating to matter intake, conflict checks and other administrative matters; internal lawyer's work product such as drafts, notes, internal memoranda, and legal and factual research, including investigative reports; and purely internal communications. These documents may be retained, transformed, or discarded at our discretion.

### **In-Firm Privilege**

From time to time in our practice issues arise that raise questions as to our duties under the Rules that apply to lawyers. These questions might relate to, for example, conflicts of interest, attorney-client privilege, or confidentiality, or even the adequacy of our representation. If and when such issues arise, we ordinarily seek the advice of our General Counsel and Loss Prevention Partner. We believe that it is in our interest as well yours that we receive the benefit of unfettered legal analysis of our obligations. Accordingly, as a condition of our representation, you acknowledge and agree that consultations between our Firm personnel handling your matter and our Firm counsel (or, if we choose, outside counsel) are privileged.

### **Termination of Engagement**

Subject to the terms of any court order authorizing the Firm's engagement, either you or we may terminate the engagement at any time for any reason, by written or electronic notice, and subject on our part to certain limitations and conditions imposed by the Rules. If permission for withdrawal is required by a court, we will promptly apply for such permission, and you will be obligated to promptly engage successor counsel. Termination of representation will not relieve any party responsible to pay fees and expenses incurred before termination or in the process of terminating or transferring the matter.

### **Conclusion of Representation; Post Engagement Matters**

Our Firm is engaged to provide legal services in connection with specific transactions or matters. Unless previously terminated, our representation of you will terminate upon our sending our final statement for services rendered in the matter involved, notwithstanding our



retention of your file. After completion of a transaction or matter, changes may occur in the factual circumstances or in the applicable laws or regulations that could have an impact upon your future rights and liabilities. Unless we are specifically engaged after completion of the transaction or matter to provide additional advice or services on issues arising from the transaction or matter, our Firm has no continuing obligation to advise you with respect to future legal developments. If you later retain us, our attorney-client relationship will be renewed as of that date.

### **Service Corporation**

Godfrey & Kahn, S.C. is organized as a service corporation under the Wisconsin Business Corporation Law. Shareholders of corporations, including shareholders of service corporations, generally are not personally responsible for the liabilities and obligations of the corporation. Accordingly, while each Godfrey & Kahn shareholder is individually responsible for all of his or her own work for clients, our shareholders are not personally liable for the acts of our other lawyers unless they were supervising the work in question.

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**APPENDIX C**

**LIST OF INTERESTED PARTIES THAT CURRENTLY EMPLOY OR HAVE  
FORMERLY EMPLOYED<sup>1</sup> GODFREY & KAHN, S.C. IN MATTERS WHOLLY  
UNRELATED TO THE DEBTORS OR THESE CHAPTER 11 CASES**

<b>INTERESTED PARTY</b>	<b>RELATIONSHIP TO DEBTORS</b>	<b>RELATIONSHIP TO GODFREY &amp; KAHN</b>
4Imprint Group plc	Vendor	Godfrey & Kahn has represented an entity with a similar name in Wisconsin regulatory matters unrelated to these cases.
Alvarez & Marsal, North America LLC	Bankruptcy Professional	Alvarez & Marsal, North America LLC is a retained professional in several other bankruptcy matters in which Godfrey & Kahn represents a Fee Examiner.
American Family Connect Property & Casualty Insurance Company	Vendor	G&K represents an American Family affiliate in corporate and litigation matters unrelated to these cases.
John Donofrio	Retail Customers	A person by this name serves as general counsel to a Godfrey & Kahn client.
Costco Wholesale Corp.	Vendor	Godfrey & Kahn currently represents Costco Wholesale Corporation in litigation and regulatory matters unrelated to these cases.
Deloitte Tax LLP Deloitte & Touche LLP	Vendor	Affiliates of Deloitte Tax LLP are retained professionals in another matter in which Godfrey & Kahn represents a Fee Examiner.

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<sup>1</sup> Only client relationships for which there has been any work performed since October, 2020 are included in this Appendix.

<b>INTERESTED PARTY</b>	<b>RELATIONSHIP TO DEBTORS</b>	<b>RELATIONSHIP TO GODFREY &amp; KAHN</b>
Elements Massage, Ltd.	Vendor	Godfrey & Kahn represents an Elements Massage, Ltd. affiliate in Wisconsin labor and employment matters unrelated to these cases.
Ernst & Young LLP	Bankruptcy Professional	Ernst and Young serves as a financial advisor to a Wisconsin manufacturing client in a pending transaction on which Godfrey & Kahn serves as lead transaction counsel.
Google, LLC	Vendor	Godfrey & Kahn represents a Google, LLC affiliate in corporate matters unrelated to these cases.
Holland & Knight, LLP	Vendor	Godfrey & Kahn has served as co-counsel with Holland & Knight in corporate, real estate, and litigation matters unrelated to these cases.
Kirkland & Ellis LLP	Bankruptcy Professional	Godfrey & Kahn has served as co-counsel with Kirkland & Ellis LLP in regulatory, litigation, and transactional matters unrelated to these bankruptcy cases. Kirkland & Ellis LLP represents an investment company, for which Godfrey & Kahn, S.C. represents the independent trustees. The investment company is not related in any way to these bankruptcy cases.
Kohl's	Vendor	Godfrey & Kahn represents Kohl's Corporation and its subsidiaries including Kohl's, Inc. (f/k/a Kohl's Department Stores, Inc.) in corporate and litigation matters unrelated to these bankruptcy cases.

<b>INTERESTED PARTY</b>	<b>RELATIONSHIP TO DEBTORS</b>	<b>RELATIONSHIP TO GODFREY &amp; KAHN</b>
Kroll Advisory Ltd.		Kroll Advisory Ltd. is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Latham & Watkins LLP	Bankruptcy Professional	Latham & Watkins is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner. Godfrey & Kahn serves as co-counsel with Latham & Watkins on corporate, litigation, and receivership matters unrelated to these bankruptcy cases.
Christopher M. Moser	Retail Customer	An individual with this name is the nephew of a Godfrey & Kahn shareholder.
Prescient	Vendor	Godfrey & Kahn has represented an entity with a similar name in transactional matters unrelated to these cases.
Sentry	Vendor	Godfrey & Kahn represents Sentry Insurance Company and affiliates in transactional matters unrelated to these cases.
Simplex	Institutional Customers	Godfrey & Kahn represents the parent corporation of an entity with a similar name in various matters unrelated to these bankruptcy cases.
Togut, Segal & Segal LLP	Bankruptcy Professional	Togut, Segal & Segal is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Uber Uber Eats	Vendors	Godfrey & Kahn has represented an affiliate in Wisconsin regulatory matters unrelated to these cases.



<b>INTERESTED PARTY</b>	<b>RELATIONSHIP TO DEBTORS</b>	<b>RELATIONSHIP TO GODFREY &amp; KAHN</b>
UPS	Vendor	Godfrey & Kahn previously represented an affiliate in a dispute resolution matter unrelated to these cases.
White & Case LLP	Bankruptcy Professional	Godfrey & Kahn previously served as co-counsel with White & Case in a Wisconsin insurance insolvency matter unrelated to these cases.

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